v. *Spinning*, 23 Wash. 48, 62 Pac. 125, 54 L. R. A. 204, 83 Am. St. Rep. 806, and *United States* v. *Graff*, 67 Barb. 304, the decisions rest on the foundation of public policy, the courts taking the view that as garnishment statutes were remedial they should be liberally construed to effect the object of their enactment. In *First National Bank* v. *Davenport & St. Paul Ry. Co.*, 45 Iowa 120, the court says that the possession and control of the property "Does not mean the physical power to take possession of it and carry it off; but the independent possession—the present and immediate rightful custody of it, including the right to retain that possession, and to maintain that custody and control of it." Opposed to the principal case are: *Bottom* v. *Clark*, 7 Cush. 487. where a bank was sought to be charged for a locked trunk placed in its vaults, and the court held that it was not subject to garnishment, basing its decision on the fact that the contents of the trunk were unknown; *Gregg* v. *Hilson*, 8 Phila. 91 in which SHARSWOOD, J., refused to issue an attachment for the contents of a safe rented from a deposit company, saying that "The contents of the safe are in the actual possession of the rentor of the safe, they have not been deposited with or demised to the company;" and *Smalley* v. *Miller*, 71 Iowa 90, 32 N. W. 187, in which it is said that to charge a garnishee he "Must have the property in his possession so that he can surrender it if the court so directs, in exoneration of his liability as garnishee." It may safely be said that the great trend of opinion is that "There is no magic in two keys to put property belonging to a defendant beyond the reach of creditors and the process of the courts." Perhaps the purpose of the garnishment statutes, *Strickland* v. *Maddox*, 4 Ga. 393, is furthered by following the decision in the principal case, and certain it is that all the recent decisions support this ruling.

HUSBAND AND WIFE—POWER OF WIFE TO DISPOSE OF HER PERSONALTY BY A GIFT CAUSA MORTIS.—Decedent was the plaintiff's sister, and was the wife of the principal defendant. The day before her death, she indorsed and delivered to the plaintiff a promissory note which she owned. Plaintiff brings this action on that note against the maker thereof, and the husband is joined as a defendant. The husband claims the note as a part of his statutory share of the personalty of which his wife died possessed. *Held*, the delivery of the note to the plaintiff constituted a gift *causa mortis*, and in the absence of fraud the gift was valid, though its effect was to deprive the husband of his distributive share in the wife's personalty. *Vosberg* v. *Mallory et al.* (Iowa 1912) 135 N. W. 577.

The conflict on this point (see *Hatcher* v. *Buford*, 60 Ark. 169, 29 S. W. 641, 27 L. R. A. 507; and *Baker* v. *Smith*, 66 N. H., 422, 23 Atl. 82) is due to the different views taken as to the effect of a gift *causa mortis*. One view is that it is testamentary in character, and that no title passes to the donee until the death of the donor: the other view, taken in the principal case, is that such a transfer is, in its essential character, a gift; and that title passes upon delivery, subject to be defeated by condition subsequent. The weight of authority seems to favor the latter view. *Baskett* v. *Hassell*, 107 U. S. 602; *Mc Cord's Adm'r.* v. *McCord*, 77 Mo. 166; *Marshall* v. *Berry*, 13 Allen 43;

Wright v. *Holmes,* 100 Me. 508, 62 Atl. 507, 3 L. R. A. (N. S.) 769; 20 Cyc. 1243. It seems however that gifts *causa mortis* are not favored by the courts, and they will construe transactions of this kind with caution. *Dole* v. *Lincoln,* 31 Me. 422. If there are any indications of fraud the gift will be set aside. *Manikee's Adm'r.* v. *Beard,* 85 Ky. 20, 2 S. W. 545. As to what constitutes sufficient delivery to make a valid gift *causa mortis,* see 2 MICH. L. REV. 413.

INJUNCTION—RESTRAINING BREACH OF STIPULATION IN LEASE.—Plaintiff corporation leased a saloon to the defendant, the latter covenanting not to sell any other beer than that brewed by the plaintiff. Circumstances made it necessary for the defendant to sell other beer if the business was to be profitable and he did so. Plaintiff seeks to enjoin defendant from violating the covenant in the lease. *Held,* that the plaintiff was not entitled to the injunction. *Voight Brewing Co.* v. *Holtz* (Mich. 1912) 134 N. W. 19.

Many courts have granted such injunctions on the ground that there was no adequate remedy at law. *Ferris* v. *Am. Brewing Co.,* 155 Ind. 539; *Schlitz Brewing Co.* v. *Nielsen,* 77 Neb. 868; *Beck* v. *Indianapolis Light & Power Co.,* 36 Ind. App. 600. Others have refused to enjoin the breach, holding that the legal remedy was adequate and that to grant injunction in such cases would be virtually to establish a trust on the property, and would place too great power in the hands of the owner or lessor. *Anheuser-Busch Brewing Ass'n* v. *Rahif,* 213 Ill. 549; *Jas. T. Hair Co.* v. *Huckins,* 56 Fed. 366; *Steinau* v. *Cincinnati Gas Light and Coke Co.,* 48 Ohio St. 324; *Hardy* v. *Allegan Circuit Judge,* 147 Mich. 549. The decision in the principal case is based upon and follows closely the last case cited above, and points the distinction there made between the cases where the stipulation is in favor of the real owner who is attempting to prevent the destruction of his property, and the cases where the complainant is merely losing the profits on the goods sold contrary to the agreement.

INTERSTATE COMMERCE—TAXATION.—Minn. Rev. Laws 1905, chap. 11, provided for a tax upon non-resident express companies, to be based on gross receipts, and to be in lieu of all other taxes on the property of such companies. The State included in the gross receipts the earnings of the defendant company from interstate commerce shipments, when the transportation while in the company's hands was performed wholly within the State. *Held,* that this would not unconstitutionally burden interstate commerce; that it is merely an exercise of the State's power to measure a legitimate property tax by receipts which in part come from interstate commerce, although the latter in itself could not be taxed. *United States Express Co.* v *Minnesota* (1912) 32 Sup. Ct. 211.

It is a well settled rule that State laws may not burden interstate commerce by taxing the conduct of interstate commerce. *Fargo* v. *Michigan,* 121 U. S. 230, 30 L. Ed. 888, 1 Inters. Com. Rep. 51, 7 Sup. Ct. 857; *Western U. Teleg. Co.* v. *Pennsylvania,* 128 U. S. 39, 32 L. ed. 345, 2 Inters. Com. Rep. 241, 9 Sup. Ct. 6; Galveston, *H. & S. A. R. Co.* v. *Texas,* 210 U. S. 217, 52 L. Ed. 1031, 28 Sup. Ct. 638. However there is a distinction taken between an attempt to